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PART III

DEPARTMENT OF THE TREASURY

Fiscal Service, Bureau of Accounts

■

CIRCULAR 570; 1973 REVISION

Surety Companies Acceptable on Federal Bonds

DEPARTMENT OF THE TREASURY

Fiscal Service, Bureau of Accounts

[Dept. Circular 570; 1973 Rev.]

COMPANIES HOLDING CERTIFICATES OF AUTHORITY AS ACCEPTABLE SURETIES ON FEDERAL BONDS AND AS ACCEPTABLE REINSURING COMPANIES

JULY 1, 1973.

This circular is published annually, as of July 1, solely for the information of Federal bond-approving officers and persons required to give bonds to the United States. Copies of this circular may be obtained from: Audit Staff, Bureau of Accounts, Treasury Department, Washington, D.C. 20226. Telephone: (202) 964-5284. Interim changes in this circular are published in the Federal Register as they occur.

The following companies, except where otherwise noted, have complied with the law and the regulations of the Treasury Department and are acceptable as sureties on Federal bonds, to the extent and with respect to the localities indicated opposite their respective names.

[SEAL]

JOHN K. CARLOCK,
Fiscal Assistant Secretary.

COMPANIES HOLDING CERTIFICATES OF AUTHORITY FROM SECRETARY OF THE TREASURY UNDER SECTIONS 6 TO 13 OF TITLE 6 OF THE UNITED STATES CODE AS ACCEPTABLE SURETIES ON FEDERAL BONDS (A)

Names of companies and locations of principal executive offices	Underwriting limitations (net limit on any one risk) See footnote (b) (In thousands of dollars)	States and other areas in which licensed to transact surety business. See footnote (c)	State or other area in which incorporated and judicial districts in which process agents have been appointed. (State or other area of incorporation in capitals. Letters preceding names of States indicate judicial districts.) See footnote (d)
AID Insurance Company (Mutual), Des Moines, Iowa [1]*	3,147	Ariz., Cal., Colo., Idaho, Ill., Ind., Iowa, Kans., Minn., Mo., Mont., Nebr., N. Mex., N. Dak., Okla., Oreg., S. Dak., Tex., Utah, Wyo.	IOWA—Ariz., Colo., D.C., Idaho, Kans., Minn., Nebr., N. Dak., Okla., S. Dak., Utah, Wyo.
The Aetna Casualty and Surety Company, Hartford, Conn.	52,586	All	CONN.—All.
Aetna Fire Underwriters Insurance Company, Hartford, Conn.	697	All except Ala., C.Z., Guam, La., N. Dak., Oreg., Virgin Islands.	CONN.—D.C., Md., wPa.
Aetna Insurance Company, Hartford, Conn.	18,625	All except C.Z., Guam	CONN.—All except C.Z., Guam, Hawaii, Virgin Islands.
Aetna Life and Casualty Company, Hartford, Conn.	128,242	Conn	CONN.—D.C., Mont.
Allegheny Mutual Casualty Company, Meadville, Pa.	111	Alaska, Fla., Ill., Ind., La., Md., Mich., N.J., Ohio, Pa., Wis.	PA.—D.C., sFla., nIll., Ind., Md., eMich., N.J., Ohio, eVa., eWis.
Allied Fidelity Insurance Co., Indianapolis, Ind.	110	Ind., Ky., N. Mex., Tex., Utah	IND.—D.C.
Allied Insurance Company, Philadelphia, Pennsylvania	450	All except C.Z., Guam, Hawaii, La., Puerto Rico, Vt., Virgin Islands.	CAL.—D.C., Tex.
Allied Surety Company, Portland, Me.	40	Pa	PA.—D.C.
Allstate Insurance Company, Northbrook, Ill.	116,183	All except C.Z., Guam, Virgin Islands	ILL.—cCal., Colo., Conn., D.C., mFla., nGa., sInd., Kans., eMich., sMiss., N.J., eN.Y., wN.C., nOhio, ePa., sTex., wVa., eWis.
American Agricultural Insurance Company, Park Ridge, Ill.	1,823	Ariz., Colo., Fla., Ga., Idaho, Ill., Ind., Iowa, Mo., N.M., N.C., N. Dak., Oreg., Pa., S.C., Tex., Wash., Wis., Wyo. (Reinsurance only in Kans., Mass., N.Y., Va.)	IND.—D.C.
American Automobile Insurance Company, San Francisco, Cal.	8,237	All except C.Z., Guam, Puerto Rico, Virgin Islands	MO.—All except C.Z., Guam, Virgin Islands.
American Bonding Company, Los Angeles, Cal.	87	Alaska, Ariz., Ark., Cal., Colo., D.C., Idaho, Iowa, Kans., Mo., Mont., Nebr., Nev., N. Mex., Oreg., Utah.	NEBR.—Alaska, Ariz., Ark., nesCal., Colo., D.C., Idaho, Iowa, Mo., Mont., Nev., N. Mex., Oreg., Utah, wWash.
American Casualty Company of Reading, Pennsylvania, Chicago, Ill.	4,943	All except C.Z., Guam, Virgin Islands	PA.—All except Guam, Virgin Islands.
American Credit Indemnity Company of New York, Baltimore, Md.	3,290	Cal., Colo., Conn., Del., Ill., Ind., Iowa. Ky., Me., Md., Mass., Minn., Mo., N.H., N.J., N. Mex., N.Y., N.C., Ohio, Okla., Pa., R.I., Vt., Wash., W. Va.	N.Y.—D.C.
American Economy Insurance Company, Indianapolis, Ind.	2,033	All except C.Z., Conn., Del., Guam, Hawaii, Mass., Miss., N.J., N.Y., Puerto Rico, R.I., Va., Virgin Islands.	IND.—All except mAla., eCal., C.Z., Guam, Hawaii, Me., Mass., Puerto Rico. S.C., Virgin Islands.
American Empire Insurance Company, Watertown, N.Y.[2]*	2,675	All except Alaska, C.Z., Guam, Puerto Rico, Virgin Islands.	N.Y.—Ariz., Cal., Colo., Conn., Del., D.C., eIll., sInd., nIowa, Ky., Me., Md., Mich., Minn., Mont., Nebr., N.H., N.J., N. Mex., N. Dak., nOhio, Pa., R.I., S. Dak., Tenn., Utah, Vt., wWis.
American Employers' Insurance Company, Boston, Mass.	7,666	All except Guam	MASS.—All except Guam.
American Fidelity Company, Manchester, N.H.	545	Conn., Iowa, Me., Mass., Miss., N.H., R.I., Vt	VT.—All except C.Z., Guam, Kans,, Puerto Rico, Virgin Islands.
American Fidelity Fire Insurance Company, Woodbury, N.Y.	981	All except Alaska, C.Z., Colo., Guam, Hawaii. Kans., Mo., Nebr., N.H., Virgin Islands.	N.Y.—Ariz., Cal., D.C., nGa., Idaho, nIll., La., Mich., Nev., N. Mex., Oreg., Puerto Rico, Utah, eVa., Wash., wWis.
American Fire and Casualty Company, Hamilton, Ohio.	807	Ala., Ark., Colo., D.C., Fla., Ga., Kans., Ky., La., Md., Miss., Mo., N.C., Okla., S.C., Tenn., Tex., Va.	FLA.—Ala., Ark., Colo., D.C., Ga., Kans., Ky., La., Md., Miss., Mo., N.C., Okla., S.C., Tenn., Tex., Va.
American and Foreign Insurance Company, New York, N.Y.	2,247	All except C.Z., Del., Guam, La., Oreg., Puerto Rico, S.C., Va., Virgin Islands.	N.Y.—D.C., Tex.
American General Insurance Company, Houston, Tex.	45,550	Mich., Pa., Tex	TEX.—All except Guam, Puerto Rico, Virgin Islands.
American Guarantee and Liability Insurance Company, Chicago, Ill.	1,832	All except C.Z., Del., Guam, Hawaii, Puerto Rico, S.C	N.Y.—Alaska, Cal., Conn., D.C., nFla., nsGa., nsIll., nInd., Me., Md., Mass., eMich., Minn., Mo., N.H., N.J., N. Mex., Ohio, Pa., nswTex., Vt.
American Home Assurance Company, New York, N.Y.	5,138	All except Ark., C.Z., Guam, Me., Oreg	N.Y.—D.C.
American Indemnity Company, Galveston, Tex.	839	Ala., Cal., Colo., D.C., Fla., Ga., Ill., Ind., Iowa, Kans., Ky., La., Miss., Mo. Mont., N. Mex., N.C., Ohio, Okla., S.C., Tenn., Tex., Va., Wis., Wyo.	TEX.—All except Alaska, wArk., C.Z., Guam, Hawaii, wMich., nOkla., Puerto Rico, Virgin Islands, wVa.
The American Insurance Company, Principal Office: Newark, N.J. Home Office: San Francisco, Cal.	19,558	All except C.Z., Guam, Virgin Islands	N.J.—All except C.Z., Guam, Virgin Islands.
American International Insurance Company, New York, N.Y.	349	All except C.Z., Del., Guam, Hawaii, N.H., Puerto Rico, Virgin Islands.	N.Y.—D.C.
American Manufacturers Mutual Insurance Company, Long Grove, Ill.	2,173	All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.	N.Y.—All except C.Z., Guam, Virgin Islands.
American Motorists Insurance Company, Long Grove, Ill.	3,839	All except Guam, Oreg., Virgin Islands	ILL.—All except C.Z., Guam, Virgin Islands.
American Mutual Liability Insurance Company, Wakfield, Mass.	5,314	All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.	MASS.—D.C.
American National Fire Insurance Company, Los Angeles, Cal.	573	All except C.Z., Conn., Guam., La., Me., Mich., N.J., Puerto Rico, S.C., Virgin Islands.	N.Y.—All.

*See footnotes at end of table.

Names of companies and locations of principal executive offices	Underwriting limitations (net limit on any one risk) See footnote (b) (In thousands of dollars)	States and other areas in which licensed to transact surety business. See footnote (c)	State or other area in which incorporated and judicial districts in which process agents have been appointed. (State or other area of incorporation in capitals. Letters preceding names of States indicate judicial districts.) See footnote (d)
American Re-Insurance Company, New York, N.Y.	12,306	All except C.Z., Guam, Virgin Islands	N.Y.—All except Guam.
American States Insurance Company, Indianapolis, Ind.	7,926	All except C.Z., Conn., Del., Guam, Mass., N.Y., Puerto Rico, Va., Virgin Islands.	IND.—All except mAla., C.Z., Guam, Hawaii, Me., Mass., Nev., Puerto Rico, S.C., Virgin Islands.
Argonaut Insurance Company, Menlo Park, Cal.	8,230	All except C.Z	CAL.—Alaska, D.C., nGa., Idaho, eLa., Mont., Nev., Oreg., Puerto Rico, Utah, Wash.
Associated Indemnity Corporation, San Francisco, Cal.	1,999	All except C.Z., Guam, Virgin Islands	CAL.—All except C.Z., Colo., Guam, Virgin Islands.
Atlantic Insurance Company, Dallas, Tex.	1,349	All except C.Z., Colo., Conn., Del., Guam, Hawaii, Idaho, Iowa, La., Me., Mass., Nebr., N.H., N.Y., N. Dak., Oreg., Puerto Rico, R.I., Vt., Virgin Islands, Wash., Wis., Wyo.	TEX.—All except Alaska, C.Z., Guam, Hawaii, eN.Y., Puerto Rico, Virgin Islands.
Atlantic Mutual Insurance Company, New York, N.Y.	7,179	All except Ala., C.Z., Guam, Hawaii, Virgin Islands	N.Y.—D.C.
Auto-Owners Insurance Company, Lansing, Mich.	5,357	Ala., Fla., Ga., Ill., Ind., Iowa, Kans., Ky., Mich., Minn., Mo., Nebr., N.C., N. Dak., Ohio, Pa., S.C., S. Dak., Tenn., Wis.	MICH.—D.C., nsFla., Ill., Ind., Iowa, Minn., Mo., N. Dak., Ohio, S. Dak.
Balboa Insurance Company, Newport Beach, Cal.	1,344	All except Ala., Ark., C.Z., Kans., La., Me., Mass., Miss., Nebr., N.H., N.J., N.C., N. Dak., Puerto Rico, R.I., S.C., S.Dak., Tenn., Vt., Va., Virgin Islands, W. Va., Wis.	CAL.—D.C.
Bankers Fire & Casualty Insurance Company, St. Petersburg, Fla.	86	Fla	FLA.—D.C.
Bankers Multiple Line Insurance Company, Chicago, Ill.	981	All except C.Z., Del., Ga., Guam, Idaho, Kans., La., Me., Oreg., Puerto Rico, S.C., Tenn., Virgin Islands.	IOWA—D.C.
Bankers and Shippers Insurance Company of New York, Burlington, N.C.	507	All except C.Z., Conn., Guam, Hawaii, Puerto Rico, Virgin Islands.	N.Y.—mAla., Ariz., Ark., Del., D.C., nFla., nGa., sInd. sIowa, eKy., Me., Mass., Mich., Minn., sMiss., wMo., N.H., N.J., sOhio, wOkla., R.I., S. Dak., nwTex., Wyo.
Boston Old Colony Insurance Company, New York, N.Y.	1,349	All except C.Z., Guam	MASS.—Ala., Alaska, Ark., ncCal., Conn., Del., D.C., sFla., Ga., Hawaii, Idaho, Kans., La., Me., Md., Minn., Miss., eMo., Mont., Nebr., N. Mex., wseN.Y., N.C., S.C., Wyo.
The Buckeye Union Insurance Company, Columbus, Ohio.	8,579	D.C., Fla., Ill., Ind., Kans., Ky., Mich., Mo., N.Y., Ohio, Pa., Va., W. Va.	OHIO—D.C., Ill., Ind., Ky., Mich., Minn., Pa., eTenn., Va., W. Va.
The Camden Fire Insurance Association, Philadelphia, Pa.	6,126	Alaska, Ariz., Cal., C.Z., Colo., Conn., D.C., Fla., Ill., Ind., Iowa, Kans., Ky., Md., Mass., Mich., Minn., Mo., Nev., N.J., N. Mex., N.Y., N.C., N. Dak., Ohio, Okla., Pa., R.I., Utah, Vt., W. Va., Wis., Wyo.	N.J.—D.C.
Capitol Indemnity Corporation, Madison, Wis.	254	Ariz., Fla., Ill., Ind., Iowa, La., Mich., Minn., Mont., N. Mex., N. Dak., Okla., S. Dak., Wis.	WIS.—D.C., mFla., nGa., Ill., Ind., Iowa, La., Mich., Minn., wMo., Mont., N. Dak., wOkla.
Cascade Insurance Company, Philadelphia, Pa.	250	Alaska, Ariz., Cal., Colo., D.C., Hawaii, Idaho, Ind., Minn., Mont., Nev., Oreg., Utah, Wash.	WASH.—All except C.Z., Guam Puerto Rico, Virgin Islands.
The Celina Mutual Insurance Company, Celina, Ohio.	870	Colo., Ill., Ind., Kans., Ky., Mich., Ohio, Pa., W. Va	OHIO—D.C.
Centennial Insurance Company, New York, N.Y.	2,388	All except Ala., C.Z., Guam, Virgin Islands	N.Y.—D.C.
Century Indemnity Company, Hartford, Conn.	580	All except Ala., C.Z., Del., Guam, Oreg., Virgin Islands	CONN.—D.C., Md., wPa.
The Charter Oak Fire Insurance Company, Hartford, Conn.	2,600	All except C.Z., Guam, Virgin Islands	CONN.—All except C.Z., Guam, Puerto Rico, Virgin Islands.
The Cincinnati Insurance Company, Cincinnati, Ohio	2,734	Ala., Ariz., Fla., Ga., Ill., Ind., Ky., Mich., Ohio, Pa., Tenn.	OHIO—mAla., D.C., sFla., nGa., sInd., Ky.
Colonial Surety Company, Philadelphia, Pa.	206	Del., N.J., Pa	PA.—D.C.
Commercial Insurance Company of Newark, N.J., New York, N.Y.	3,798	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.J.—All except Guam.
Commercial Standard Insurance Company, Fort Worth, Tex.	835	All except C.Z., Conn., Del., Guam, Hawaii, Me., Mass., Mich., N.H., N.J., N.Y., Pa., Puerto Rico, R.I., Vt., Virgin Islands, W. Va.	TEX.—All except Alaska, C.Z., Guam, Hawaii, Minn., Miss., Puerto Rico, S. Dak., Virgin Islands.
Commercial Union Insurance Company, Boston, Mass.[3]*	29,245	All except Guam	MASS.—All except C.Z., Guam.
The Connecticut Indemnity Company Hartford, Conn.	901	All except Alaska, C.Z., Del., Guam, Hawaii, Oreg., Puerto Rico, S.C., Virgin Islands.	CONN.—All except Alaska, esCal., C.Z., Guam, Hawaii, Oreg., Virgin Islands, Wash.
Consolidated Insurance Company, Indianapolis, Ind.	402	Ill., Ind., Ky., Mich., Ohio	IND.—D.C., Ill., Ky., Mich., Ohio.
Consolidated Mutual Insurance Company, Brooklyn, N.Y.	1,938	All except Ala., Alaska, C.Z., Del., Guam, La	N.Y.—D.C.
Continental Casualty Company, Chicago, Ill.	39,624	All except Guam	ILL.—All except C.Z., Guam, Virgin Islands.
The Continental Insurance Company, New York, N.Y.	65,391	All	N.Y.—All except Guam.
Cornhusker Casualty Company, Omaha, Nebr.	567	Colo., Iowa, Nebr., S. Dak	NEBR.—D.C.
Cosmopolitan Mutual Insurance Company, New York, N.Y.	736	All except Alaska, Ariz., C.Z., Colo., Del., Guam, Hawaii, Idaho, Iowa, Kans., Minn., Miss., Mont., Nebr., Nev., N. Mex., N. Dak., Ohio, Oreg., S. Dak., Utah, Virgin Islands, Wash., Wyo.	N.Y.—D.C.
Cotton States Mutual Insurance Company, Atlanta, Ga.	1,242	Ala., Fla., Ga	GA.—Ala., D.C., Fla.
Covenant Mutual Insurance Company, Hartford, Conn.	1,257	Cal., Conn., N.H., Oreg., Wash	CONN.—cesCal., D.C.
Cumis Insurance Society, Inc., Madison, Wis.	546	All except Guam	WIS.—nsAla., Colo., D.C., Fla., Ill., Md., Mich., Nev., Utah.
Dependable Insurance Company, Inc., Jacksonville, Fla.	247	Ala., Fla., Ga., Miss., Va	FLA.—D.C.
Emmco Insurance Company, South Bend, Ind.	2,260	All except C.Z., Conn., Guam, Mass., Puerto Rico, Virgin Islands.	IND.—D.C.
Empire Fire and Marine Insurance Company, Omaha, Nebr.	717	Ala., Alaska, Ariz., Colo., Ga., Hawaii, Idaho, Ill., Ind., Iowa, Kans., Minn., Miss., Mo., Mont., Nebr., Nev., N. Mex., N. Dak., Ohio, Okla., S. Dak., Utah, Vt., Wash., Wyo.	NEBR.—D.C.
The Employers' Fire Insurance Company, Boston, Mass.	3,162	All except Guam	MASS.—All except C.Z., Guam.
Employers Mutual Casualty Company, Des Moines, Iowa.	3,314	All except Ala., C.Z., Guam, La., Puerto Rico, Virgin Islands.	IOWA—Alaska, Colo., D.C., Ill., Ind., Kans., Md., Minn., Miss., Mo., Nebr., N.C., N. Dak., Ohio, Okla., Oreg., Pa., S.C., S. Dak., Wis.
Employers Mutual Liability Insurance Company of Wisconsin, Wausau, Wis.	15,885	All except C.Z., Virgin Islands	WIS.—neCal., D.C., Idaho, Minn., Mont., Oreg., Wash.
Employers Reinsurance Corporation, Kansas City, Mo.	7,397	All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.	MO.—All except Guam.

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Farmers Alliance Mutual Insurance Company, McPherson, Kans.	1,126	Ark., Colo., Idaho, Ill., Iowa, Kans., Md., Mass., Mich., Mo., Nebr., N.H., N.J., N. Mex., N.Y., N.C., N. Dak., Ohio, Okla., S.C., S. Dak., Tex., Vt., Wyo.	KANS.—Colo., D.C., Mo., Nebr., N. Mex., N. Dak., Okla., S. Dak., Tex.
Farmers Elevator Mutal Insurance Company, Des Moines, Iowa	757	Colo., Ill., Iowa, Kans., Minn., Mo., Nebr., N. Dak., Okla., S. Dak., Tex., Wyo.	IOWA—Colo., D.C., Ill., Kans., Nebr., Okla., S. Dak.
Farmers Home Mutual Insurance Company, Minneapolis, Minn.	958	Alaska, Ariz., Cal., Colo., Idaho, Iowa, Mich., Minn., Mont., Nev., N. Dak., Oreg., S. Dak., Utah, Wash., Wis., Wyo.	MINN.—Alaska, Ariz., Cal., D.C., Nev., Utah.
Farmers Mutual Hail Insurance Company of Iowa, Des Moines, Iowa	2,022	Iowa	IOWA—D.C.
Federal Insurance Company, New York, N.Y.	25,098	All	N.J.—All.
Federated Mutal Insurance Company, Owatonna, Minn.	3,218	All except Alaska, C.Z., Del., Guam, Me., Puerto Rico, Virgin Islands.	MINN.—Ala., Ark., D.C., Fla., Ga., Ill., Ind., Iowa, Kans., Ky., Miss., Mo., Mont., Nebr., N.C., N. Dak., Okla., S.C., S. Dak., Tenn., Va., W. Va., Wis.
The Fidelity and Casualty Company of New York, New York, N.Y.	9,936	All except Guam, Virgin Islands	N.Y.—All except Guam, Hawaii, Virgin Islands.
Fidelity and Deposit Company of Maryland, Baltimore, Md.	11,776	All except Guam	MD.—All except Guam.
Financial Indemnity Company, Los Angeles, Cal.	836	Ariz., Cal., Colo., Mo., Oreg., Wash	CAL.—Ariz., Colo., D.C., wMo., Oreg.
Fireman's Fund Insurance Company, San Francisco, Cal.	55,013	All except C.Z	CAL.—All.
Firemen's Insurance Company of Newark, New Jersey, New York, N.Y.	22,548	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.J.—All except C.Z.
First General Insurance Company, Philadelphia, Pennsylvania *[4]	197	Ariz., Ark., Cal., Colo., Del., D.C., Fla., Ga., Idaho, Ill., Ind., Md., Miss., Mo., Nev., N.J., N.C., Pa., R.I., Tex., Utah, Wash., Wis.	GA.—
First Insurance Company of Hawaii, Ltd., Honolulu, Hawaii	1,130	Alaska, Cal., Colo., Hawaii, Ill., Ind., Minn., Mo., Oreg., Utah, Wash.	HAWAII—D.C.
First National Insurance Company of America, Seattle, Wash.	1,648	All except C.Z., Conn., Del., Guam, Hawaii, N.H., Puerto Rico, Vt., Virgin Islands.	WASH.—All except C.Z., Del., Guam, Hawaii, La., Me., N.H., Puerto Rico, Vt., Virgin Islands.
General Fire and Casualty Company, Carle Place, N.Y.	668	All except C.Z., Puerto Rico	N.Y.—D.C.
General Insurance Company of America, Seattle, Wash.	6,263	All except Virgin Islands	WASH.—All.
General Reinsurance Corporation, New York, N.Y.	23,479	All except C.Z., Guam, Hawaii, Nev., Pa., Puerto Rico, Virgin Islands.	DEL.—All except C.Z., Guam, Virgin Islands.
The Glens Falls Insurance Company, New York, N.Y.	8,525	All except C.Z., Guam, Virgin Islands	N.Y.—D.C.
Globe Indemnity Company, New York, N.Y.	9,821	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.Y.—All except Alaska, Guam, Virgin Islands.
Grain Dealers Mutual Insurance Company, Indianapolis, Ind.	1,150	All except Ala., Alaska, C.Z., Conn., Del., D.C., Fla., Guam, Hawaii, Idaho, Me., Md., Mass., Mont., N.H., N. Dak., Oreg., Pureto Rico, R.I., Utah, Vt., Virgin Islands.	IND.—eArk., Colo., D.C., Ill., Iowa, Kans., Nebr., Ohio, wOkla.
Granite State Insurance Company, Manchester, N.H.	637	All except C.Z., Conn., Del., Guam, Hawaii, Idaho, Puerto Rico, Virgin Islands.	N.H.—All except Guam, Puerto Rico.
Great American Insurance Company, Los Angeles, Cal.	15,315	All except C.Z., Guam	N.Y.—All.
Great Northern Insurance Company, Minneapolis, Minn.	1,251	Ariz., Colo., Ill., Ind., Iowa, Minn., Mo., Mont., Nebr., Nev., N. Mex., N.Y., N. Dak., S. Dak., Vt., Wis., Wyo.	MINN.—D.C., nsIll., Iowa, Mo., Mont., N. Dak., S. Dak., Wis.
Greater New York Mutual Insurance Company, New York, N.Y.	4,070	All except Alaska, Ark., C.Z., Del., Guam, Hawaii, La., S.C., Virgin Islands.	N.Y.—D.C.
Gulf American Fire and Casualty Company, Montgomery, Ala.	334	Ala., Fla., Ga., La., Miss., S.C., Tenn	ALA.—Alaska, D.C., mnGa., sMiss.
Gulf Insurance Company, Dallas, Tex.	7,170	All except C.Z., Conn., Del., Guam, Idaho, Puerto Rico, Virgin Islands.	MO.—All except C.Z., Guam, Hawaii, N.J., eN.Y., Puerto Rico, Virgin Islands.
The Hamilton Mutual Insurance Company of Cincinnati, Ohio, Cincinnati, Ohio	538	Ind., Ky., Mich., Ohio	OHIO—D.C.
The Hanover Insurance Company, Worchester, Mass.	6,711	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.H.—All except Guam.
Hartford Accident and Indemnity Company, Hartford, Conn.	35,688	All except Guam	CONN.—All except Guam, Virgin Islands.
Hartford Casualty Insurance Company, Hartford, Conn.	3,762	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.J.—All except C.Z., Guam, Puerto Rico, Virgin Islands.
Hartford Fire Insurance Company, Hartford, Conn.	86,661	All except C.Z	CONN.—Ariz., Cal., D.C., Guam, Hawaii, La., N.Y., Va.
Hawkeye-Security Insurance Company, Des Moines, Iowa.	1,117	Ariz., Colo., D.C., Idaho, Ill., Ind., Iowa, Kans., Md., Mich., Minn., Mo., Mont., Nebr., Nev., N.J., N. Mex., N. Dak., Ohio, Okla., Pa., S. Dak., Tex., Utah., Wis., Wyo.	IOWA—Colo., D.C., nsFla., Ill., sInd., Kans., wMich., Mo., Nebr., N. Mex., S. Dak., Wyo.
Highland Insurance Company Houston, Tex.	4,420	All except C.Z., Guam, Hawaii, N.H., Puerto Rico, Virgin Islands.	TEX.—All except nsAla., wArk., esCal., C.Z., Conn., Del., nsFla., msGa., Guam, Hawaii, esIll., nInd., nIowa Ky., Mass., wMich., nMiss., wMo., Nev., N.H., nweN.Y., N.C., neOkla., mPa., Puerto Rico, R.I., wmTenn., wVa., Virgin Islands, eWash., nW. Va., eWis.
Highlands Underwriters Insurance Company, Houston, Tex.	247	Ark., Cal., La., Tex	TEX.—D.C.
The Home Indemnity Company, Inc., New York, N.Y.*[6]	6,037	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.H.—
The Home Insurance Company, New York, N.Y.	27,968	All except C.Z., Virgin Islands	N.Y.—Alaska, D.C., Guam, Oreg., wPa., Puerto Rico, S.C., wWash.
Houston General Insurance Company, Fort Worth, Tex.	796	All except Alaska, C.Z., Conn., Del., Guam, Hawaii, Me., Md., Mass., Mich., Mont., N.H., N.J., N.Y., N.C., Oreg., Puerto Rico, R.I., S.C., Vt., Virgin Islands, W. Va.	TEX.—Ala., Ariz., Ark., Cal., Colo., D.C., Fla., Ga., Idaho, Ill., Ind., Iowa, Kans., Ky., La., Minn., Miss., Mo., Nebr., Nev., N. Mex., N. Dak., Ohio, Okla., Pa., S. Dak., Tenn., Utah, Va., Wash.
Hudson Insurance Company, New York, N.Y.	609	Iowa, N.Y., Utah	N.Y.—D.C.
INA Reinsurance Company, Philadelphia, Pa.	2,940	All except Ariz., C.Z., Conn., Guam, Hawaii, Ill., Kans., Me., Miss., N.Y., Tenn., Virgin Islands, Wash., Wyo.	DEL.—D.C.
Illinois National Insurance Co., Springfield, Ill.	815	Ill., Ind., Iowa, Ky., Mo., Nebr., N. Mex., Ohio, Tex	ILL.—All except C.Z., Guam, Puerto Rico, Virgin Islands.
Imperial Insurance Company, Los Angeles, Cal.	1,308	Ala., Ariz., Cal., Hawaii, Ind., Iowa, La., Minn., Miss., Mo., Mont., Nebr., Nev., N. Mex., N.Y., N. Dak., Okla., Oreg., S.C., Utah, Va., Wash.	CAL.—D.C.

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Indiana Bonding and Surety Company, Indianapolis, Ind.	114	D.C., Ind.	IND.—D.C.
Indiana Insurance Company, Indianapolis, Ind.	2,681	Ill., Ind., Ky., Mich., Ohio, Wis.	IND.—D.C., Ill., Ky., Mich., Ohio.
Industrial Indemnity Company, San Francisco, Cal.	4,989	All except Ala., C.Z., Conn., Guam, Ohio, Puerto Rico, Virgin Islands, W. Va.	CAL.—Alaska, Ariz., eArk., Colo., D.C., sFla., nGa., Hawaii, Idaho, nIll., sInd., eLa., Md., eMich., eMo., Mont. Nebr., Nev., N.J., N. Mex., mN.C. wOkla., Oreg. S. Dak., eTenn., Tex., Utai, Wash., Wyo.
Inland Insurance Company, Lincoln, Nebr.	548	Colo., Iowa, Kans., Minn., Nebr., N. Dak., Okla., S. Dak., Wyo.	NEBR.—Ariz., Ark., Colo., D.C., Ill., Iowa, Kans., Ky., Minn., eMo., Mont., Nev., N. Mex., N. Dak., Ohio, Okla., Oreg., S. Dak., Tex., Utah, Wash., Wyo.
Insurance Company of North America, Philadelphia, Pa.	72,151	All.	PA.—All.
The Insurance Company of the State of Pennsylvania, New York, N.Y.	943	Ala. (except official), Alaska, Ariz., Cal., Colo., Conn., Del., D.C. Fla., Ga., Hawaii., Ill., Ind., Iowa, Kans., Ky., La., Md., Mass., Mich., Minn., Miss., Mo., Mont., Nebr., Nev., N.H., N.J., N. Mex., N.Y., N.C., N. Dak., Ohio, Okla., Pa., R.I., S. Dak., Tenn., Tex., Utah, Vt., Va., Wash., W. Va., Wis., Wyo.	PA.—D.C.
Integrity Mutual Insurance Company, Appleton, Wis.	307	Iowa, Minn., Wis.	WIS.—D.C., Kans., Minn., wMo., N. Dak.
International Fidelity Insurance Company, Newark, N.J.	92	Alaska, Ariz., Del., Ill., Mass., Mich., Nev., N.J., N. Mex., N.Y., Okla., Oreg., Pa., Tex.	N.J.—Ariz., Del., D.C., Ga., nIll., sInd., nIowa, Md., Mass. Minn., Nev., seN.Y., N. Dak., nwOkla., S. Dak, nTex., eVa., Wyo.
International Insurance Company, Morristown, N.J.	1,956	All except C.Z., Del., Guam, Hawaii. La., Miss., S.C., Virgin Islands.	ILL.—All except Alaska, C.Z., Conn., Del., Guam, Me., Md., Mass., N.H., N.J., Ohio, Pa., Puerto Rico, R.I., eTenn., Vt., Virgin Islands, W. Va.
International Service Insurance Company, Fort Worth, Tex.	1,162	Alaska, Cal., C.Z., Nebr., N. Mex., Tex.	TEX.—D.C.
Iowa Mutual Insurance Company, DeWitt, Iowa.	1,025	Colo., Idaho, Ill., Iowa, Kans., Minn., Mo., Mont., Nebr., N.C., N. Dak., Okla., S.C., S. Dak., Wash., Wis., Wyo.	IOWA—nAla., Colo., D.C., sIll., Kans., Minn., Mont., Nebr., wN.C., wOkla., Oreg., S. Dak.
John Deere Insurance Company, Moline, Ill.	319	All except Del., Virgin Islands.	N.Y.—All except Ala., C.Z., Del., Guam, Idaho, Puerto Rico, Virgin Islands, sW. Va.
The Kansas Bankers Surety Company, Topeka, Kans.	95	Kans.	KANS.—D.C.
Kansas City Fire and Marine Insurance Company, New York, N.Y.	824	All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.	MO.—Ala., Alaska, Ark., Colo., D.C., nsFla., Ga., Ill., Iowa, Kans., Minn., Nebr., Okla., S.C., Tex., Va., Wis., Wyo.
Lakeland Fire and Casualty Company, Minneapolis, Minn.	298	Minn.	MINN.—D.C.
Lawyers Surety Corporation, Dallas, Tex.	295	Okla., Tex.	TEX.—D.C.
Leatherby Insurance Company, Fullerton Cal.	2,740	Alaska, Ariz., Cal., Colo., Fla., Hawaii, Idaho, Ind., Me., Minn., Mont., Nev., N. Mex., N.Y., N.C., Ohio, Okla., Oreg., S.C., Utah, Va., Wash.	N.Y.—Ariz., Cal., Colo., D.C., msFla., nmGa., Hawaii, Idaho, nInd., Md., sMiss., Mont., Nev., N.J., N. Mex., eN.C., Ohio, Oreg., S.C., Utah, Va., Wash., Wyo.
Liberty Mutual Insurance Company, Boston, Mass.	30,875	All except Virgin Islands.	MASS.—All except C.Z., Guam.
London Guarantee & Accident Company, of New York, New York, N.Y.	2,236	All except Alaska, Ariz., C.Z., Conn., Guam, Idaho, Kans., La., N. Dak., Oreg., Puerto Rico, Virgin Islands.	N.Y.—D.C.
Lumbermens Mutual Casualty Company, Long Grove, Ill.	13,200	All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.	ILL.—All except C.Z., Guam, Virgin Islands.
MGIC Indemnity Corporation, Milwaukee, Wis.* *	1,066	All except Ala., Cal., C.Z., Guam, Hawaii, Kans., La., N.H., Oreg., Puerto Rico, S.C., Virgin Islands, W. Va.	N.Y.—D.C.
Maine Bonding and Casualty Company, Portland, Me.	707	Me., Mass., N.H., Vt.	ME.—Conn., D.C., Mass., N.H., R.I., Vt.
The Manhattan Fire and Marine Insurance Company, Stamford, Conn.	443	All except Alaska, C.Z., Conn., Del., Guam, La., Oreg., S.C., Tenn., Virgin Islands.	N.Y.—D.C.
Maryland American General Insurance Company, Houston, Tex.	1,175	N. Mex., Tex.	TEX.—D.C., La., N. Mex., Okla.
Maryland Casualty Company, Baltimore, Md.	18,286	All except Guam.	MD.—All except Guam.
Massachusetts Bay Insurance Company, Worcester, Mass.	475	All except Ala., Alaska, Ariz., Ark., C.Z., Del., Guam, Hawaii, Idaho, Ky., La., Miss., Mont., Nev., N. Mex., N. Dak., Oreg., Puerto Rico, S. Dak., Utah, Virgin Islands, W. Va.	MASS.—Colo., D.C., nFla., Ga., Ind., Iowa, Kans., Ky., Me., Md., wMich., N.H., sOhio, Okla., wePa., R.I., S.C., Tenn., Tex., Vt., Wash., Wis., Wyo.
Merchants Mutual Bonding Company, Des Moines, Iowa.	52	Ariz., Iowa, Kans., Mont., Nebr., N. Dak., Okla., S. Dak., Tex.	IOWA—D.C., sIll., Nebr., wOkla.
Michigan Millers Mutual Insurance Company, Lansing, Mich.	2,037	All except Ala., Alaska, Ariz., C.Z., Ga., Guam, Hawaii, Idaho, La., Nev., N. Mex., Oreg., Puerto Rico, Virgin Islands, W. Va., Wyo.	MICH.—eArk., nsCal., Colo., D.C., Ill., Ind., Iowa, Kans., eKy., Minn., Miss., Mo., Mont., Nebr., nwN.Y., N. Dak., Ohio, wOkla., S. Dak., wmTenn., Utah, wWash.
Mid-Century Insurance Company, Los Angeles, Cal.	1,366	All except Ala., Alaska, C.Z., Conn., Del., D.C., Guam, Hawaii, Ky., La., Me., Md., Mass., Miss., N.H., N.J., N.Y., N.C., Pa., Puerto Rico, R.I., S.C., Tenn., Va., Virgin Islands, W. Va.	CAL.—Ariz., Ark., Colo., D.C., Idaho, Ill., Ind., Iowa, Kans., Mich., Minn., Mo., Mont., Nebr., Nev., N. Mex., N. Dak., Okla., Oreg., S. Dak., Tex., Utah, Wash., Wis., Wyo.
Midland Insurance Company, New York, N.Y.	1,292	All except C.Z., Guam, Virgin Islands.	N.Y.—D.C., Kans., Nebr., nOkla., wePa.
Mid-States Insurance Company, Chicago, Ill.	230	Ala., Ariz., Cal., Colo., Ga., Idaho, Ill., Ind., Ky., La., Mich., Minn., Miss., Nebr., Nev., N. Mex., N.C., Ohio, Okla., S.C., Tenn., Tex., Utah, Wash., Wis.	ILL.—
Midwestern Casualty & Surety Company, West Des Moines, Iowa.	69	Iowa.	IOWA—D.C.
The Millers Casualty Insurance Company of Texas, Fort Worth, Tex.	232	Ark., Colo., D.C., Idaho, La., Miss., Mo., Mont., N. Mex., Okla., Tex., Wyo.	TEX.—Ark., D.C., Fla., La., Miss., Mo., N. Mex., Okla.
The Millers Mutual Fire Insurance Company of Texas, Fort Worth, Tex.	1,228	All except Alaska, C.Z., Conn., Del., Guam, Hawaii, Me., Md., Nev., N.H., N.C., Puerto Rico, R.I., S.C., Vt., Va., Virgin Islands, W. Va.	TEX.—All except Ala., Alaska, C.Z., Conn., Del., Guam, Hawaii, Idaho, Me., Md., Nev., N.H., N.C., Puerto Rico, R.I., S.C., Vt., Va., Virgin Islands, eWash., W. Va., Wyo.
Millers' Mutual Insurance Association of Illinois, Alton, Ill.	2,468	All except Ala., Alaska, Ariz., Cal., C.Z., Conn., Del., D.C., Guam, Hawaii, Idaho, Ky., La., Me., Mass., Miss., Nebr., Nev., N.H., N. Mex., Oreg., Puerto Rico, R.I., Tenn., Utah, Virgin Islands.	ILL.—nmAla., Ark., Colo., D.C., Ind., Iowa, Kans., Minn., Mo., Mont., N. Dak., S. Dak.
Millers National Insurance Company, Chicago, Illinois.	729	All except Alaska, C.Z., Colo., Conn., Del., Guam, Hawaii, La., Me., Miss., Nev., N.H., Puerto Rico, Vt., Virgin Islands.	ILL.—Ariz., sCal., Colo., D.C., Ind., Iowa, Kans., Ky., Mass., Mich., Minn., Mo., Mont., Nev., N. Mex., N. Dak., R.I., S. Dak., nwsTex., Utah, wWis., Wyo.
Mission Insurance Company, Los Angeles, Cal.	2,041	Ala., Alaska, Ariz., Cal., Colo., Hawaii, Idaho, Ill., Iowa, La., Miss., Mo., Mont., Nev., N. Mex., N.Y., Okla., Oreg., Tex., Wash.	CAL.—Ariz., D.C., Oreg., wWash.

*See footnotes at end of table.

Names of companies and locations of principal executive offices	Underwriting limitations (net limit on any one risk) See footnote (b) (In thousands of dollars)	States and other areas in which licensed to transact surety business. See footnote (c)	State or other area in which incorporated and judicial districts in which process agents have been appointed. (State or other area of incorporation in capitals. Letters preceding names of States indicate judicial districts.) See footnote (d)
Mohawk Insurance Company, Allentown, Pa.7*	293	All except Ariz., C.Z., Conn., Del., Guam, Hawaii, Mo., N. Mex., Virgin Islands, Wyo.	N.Y.—D.C.
National Automobile and Casualty Insurance Company, Los Angeles, Cal.	441	Alaska, Ariz., Cal., Colo., Hawaii, Idaho, Ill., Ind., Kans., Ky., La., Mich., Mo., Mont., Nev., N. Mex., Okla., Oreg., Tenn., Tex., Utah, Wash., Wyo.	CAL.—All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
National-Ben Franklin Insurance Company of Illinois, New York, N.Y.	2,960	D.C., Ill., Ind., Iowa, Ky., Minn., N.Y., N. Dak., Wis	ILL.—
National Bonding and Accident Insurance Company, St. Louis, Mo.	165	Colo., Del., D.C., Idaho, Ind., Iowa, Kans., Minn., Mo., N. Mex., N.Y., N. Dak., Oreg., R.I., S. Dak., Tex., Utah, Va., Wash.	N.Y.—D.C., eMo.
National Fire Insurance Company of Hartford, Chicago, Ill.	14,904	All except C.Z., Guam, Virgin Islands	CONN.—All except Ariz., C.Z., Guam, Nev., Virgin Islands.
National Grange Mutual Insurance Company, Keene, N.H.	3,522	Conn., Del., D.C., Ill., Ind., Me., Md., Mass., Mich., N.H., N.J., N.Y., N.C., Ohio, Pa., R.I., S.C., Tenn., Vt., Va., W. Va., Wis.	N.H.—All except Alaska, C.Z., Guam, Hawaii, Virgin Islands.
National Indemnity Company, Omaha, Nebr.	3,457	All except C.Z., Guam, Hawaii, Mass., N.Y., Puerto Rico, Vt., Virgin Islands.	NEBR.—All except Alaska, C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
The National Reinsurance Corporation, New York, N.Y.	5,231	All except Ala., C.Z., Conn., Fla., Ga., Guam, La., Me., Miss., Mo., N.C., Oreg., Puerto Rico, S.C., S. Dak., Tenn., Va., Virgin Islands.	N.Y.—D.C., sOhio.
National Standard Insurance Company, Houston, Tex.	414	La., N. Mex., Tex	TEX.—D.C.
National Surety Corporation, San Francisco, California 8*.	9,550	All except Puerto Rico	ILL.—All except Guam, Mass., nOhio, Puerto Rico, nTex., Virgin Islands.
National Union Fire Insurance Company of Pittsburgh, Pa., New York, N.Y.	2,170	All except C.Z., Guam, Puerto Rico, Virgin Islands	PA.—All except Alaska, C.Z., Guam, Puerto Rico, Virgin Islands.
Nationwide Mutual Insurance Company, Columbus, Ohio.	21,461	All except C.Z., Guam, Hawaii	OHIO—D.C.
New Hampshire Insurance Company, Manchester, N.H.	9,332	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.H.—All except Guam.
New York Underwriters Insurance Company, Hartford, Conn.	3,070	All except C.Z., Guam, Puerto Rico, Virgin Islands	N.Y.—All except C.Z., Guam, Puerto Rico, Virgin Islands.
Newark Insurance Company, New York, N.Y.	2,931	All except C.Z., Guam, Oreg., Puerto Rico, Virgin Islands.	N.J.—All except Alaska, nCal., C.Z., Guam, Hawaii, Idaho, Virgin Islands, Wyo.
Niagara Fire Insurance Company, New York, N.Y.	2,028	All except C.Z., Guam	N.Y.—All except C.Z., Guam.
North American Reinsurance Corporation, New York, N.Y.	6,037	All	N.Y.—All except C.Z., Guam, Puerto Rico, Virgin Islands.
The North River Insurance Company, Morristown, N.J.	6,836	All except C.Z., Guam, Virgin Islands	N.J.—All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
Northeastern Insurance Company of Hartford, Des Moines, Iowa	1,278	Cal., Colo., Conn., Ill., Iowa, N.H., N.J., N.Y., Ohio, Tex., W. Va.	CONN.—D.C.
The Northern Assurance Company of America, Boston, Mass.	2,306	All	MASS.—All except C.Z., Guam, Virgin Islands, sW. Va.
Northern Insurance Company of New York, Baltimore, Md.	3,355	All except C.Z., Guam, Hawaii, La., Puerto Rico, Virgin Islands.	N.Y.—D.C., Me.
Northwestern National Casualty Company, Milwaukee, Wis.	1,077	All except Alaska, C.Z., Conn., Del., Guam, Hawaii, La., Me., Mass., Miss., Nev., N.H., N.J., N.Y., N.C., N. Dak., Puerto Rico, S.C., Tenn., Vt., Virgin Islands.	WIS.—nsAla., Ariz., Cal., Colo., D.C., Fla., Ga., Ill., Ind., Iowa, Kans., Ky., Md., Mich., Minn., Mo., Mont., Nebr., N. Mex., Ohio, Okla., Pa., R.I., S. Dak., nesTex., Wash., W. Va., Wyo.
Northwestern National Insurance Company of Milwaukee, Wisconsin, Milwaukee, Wis.	3,768	All except C.Z., Guam, Virgin Islands	WIS.—All except C.Z., Guam, Virgin Islands.
The Ohio Casualty Insurance Company, Hamilton, Ohio	10,364	All except C.Z., Guam, Puerto Rico, Virgin Islands	OHIO—All except C.Z., Guam.
Ohio Farmers Insurance Company, Westfield Center, Ohio	4,211	All except Alaska, C.Z., Conn., Guam, Hawaii, Kans., La., Me., Puerto Rico, Virgin Islands.	OHIO—All except Alaska, C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
Oklahoma Surety Company, Tulsa, Okla.	101	Okla	OKLA.—D.C.
Oregon Automobile Insurance Company, Portland, Oreg.	1,459	Cal., Idaho, Nev., Oreg., Utah, Wash	OREG.—Cal., D.C., Hawaii, Idaho, Nev., Utah, Wash.
Pacific Employers Insurance Company, Los Angeles, Cal.	3,078	All	CAL.—Ariz., Conn., Del., D.C., sFla., wKy., Md., Mass., N. Mex., N.Y., Ohio, R.I., wTex., W. Va., Wis.
Pacific Indemnity Company, Los Angeles, Cal.	5,676	All except C.Z., Guam, Virgin Islands	CAL.—All except Conn., Guam, Me., N.H., Vt., Virgin Islands.
Pacific Insurance Company, New York, N.Y.	4,189	Alaska, Ariz., Ark., Cal., Colo., D.C., Fla., Hawaii, Idaho, Ill., Ind., Iowa, Mich., Mont., Nev., N.J., N. Mex., N.Y., N.C., Okla., Tex., Utah, Va., Wash., Wyo.	CAL.—D.C.
Pacific Insurance Company, Limited, Honolulu, Hawaii	1,604	Guam, Hawaii	HAWAII—D.C.
Parliament Insurance Company, Chicago, Ill.	326	Ariz., Cal., Fla., Ill., Mo	ILL.—D.C., Md., eMich., ePa.
Peerless Insurance Company, Keene, N.H.	1,525	All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.	N.H.—All except Guam, Hawaii, Virgin Islands.
Pekin Insurance Company, Pekin, Ill.	225	Ill., Ind., Iowa	ILL.—D.C., Ind., Iowa.
Pennsylvania Manufacturers' Association Insurance Company, Philadelphia, Pa.	3,945	Del., D.C., Md., Mass., N.J., N.Y., Ohio, Pa., W. Va	PA.—D.C.
Pennsylvania Millers Mutual Insurance Company, Wilkes-Barre, Pa.	1,344	D.C., Pa	PA.—D.C.
Pennsylvania National Mutual casualty Insurance Company, Harrisburg, Pa.	3,116	All except Alaska, Ariz., Cal., C.Z., Conn., Guam, Hawaii, Idaho, Ill., Me., Mass., Nev., N.H., N.Y., N. Dak., Oreg., Puerto Rico, S. Dak., Virgin Islands, Wash., Wyo.	PA.—D.C., Kans., Md., Mo., N.J., N.C., Okla., Tenn., Va.
Phoenix Assurance Company of New York, New York, N.Y.	4,871	All except C.Z., Guam, Virgin Islands	N.Y.—All except Alaska, C.Z., Guam, Puerto Rico, Virgin Islands.
The Phoenix Insurance Company, Hartford, Conn.	23,300	All except C.Z., Guam, Puerto Rico	CONN.—All except C.Z., Guam, Puerto Rico, Virgin Islands.
Planet Insurance Company, Philadelphia, Pa.	565	All except C.Z., Conn., Guam, Hawaii, Md., Puerto Rico, Virgin Islands.	WIS.—All except C.Z., Guam, Virgin Islands.
Potomac Insurance Company, Philadelphia, Pa.	11,211	Ariz., Cal., Colo., Conn., D.C., Fla., Ga., Ill., Ind., Iowa, Kans., Ky., La., Md., Mass., Mich., Minn., Miss., Mo., Nebr., N.J., N. Mex., N.Y., N.C., Ohio. Okla., Oreg., Pa., R.I., Tenn., Tex., Utah, Va., Wash., W. Va., Wis., Wyo.	PA.—All except Ala., Alaska, Ark., C.Z., Del., Guam, Hawaii, Idaho., Me., Mont., Nev., N.H., N. Dak., Oreg., Puerto Rico, S. Dak., Vt., Virgin Islands.
Progressive Casualty Insurance Company, Cleveland, Ohio	1,815	All except Ariz., C.Z., Conn., Del., D.C., Guam, Hawaii, Ill., Kans., La., Md., Nebr., N.H., N.Y., Pa., Puerto Rico, S.C., Tex., Utah, Va., Virgin Islands, W. Va., Wis.	OHIO—D.C.

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The Progressive Mutual Insurance Company, Cleveland, Ohio	651	N.J., Ohio	OHIO—D.C.
Protective Insurance Company, Indianapolis, Ind.	1,167	All except C.E., Guam, Hawaii, Puerto Rico, Virgin Islands.	IND.—D.C.
The Prudential Insurance Company of Great Britain Located in New York, New York, N.Y.	1,131	Cal., D.C., N.Y., Ohio, Pa., Wis	N.Y.—D.C.
Public Service Mutual Insurance Company, New York, N.Y.	2,460	Conn., Del., D.C., Fla., Ga., Idaho, Ill., Iowa, Me., Md., Mass., Mich., Minn., N.H., N.J., N.Y., N.C., Pa., R.I., Vt., Va., W. Va., Wis.	N.Y.—D.C., sFla., N.J., ePa., wTex.
Puerto Rican-American Insurance Company, San Juan, Puerto Rico.	789	Puerto Rico, Virgin Islands	PUERTO RICO—D.C.
The Reinsurance Corporation of New York, New York, N.Y.	4,278	All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands. (In Fla., Mass., Va., licensed for co-surety only.)	N.Y.—D.C.
Reliance Insurance Company, Philadelphia, Pa.	25,592	All except Guam	PA.—All except Guam.
Republic Insurance Company, Dallas, Tex.	6,194	All except Ala., C.Z., Fla., Guam, Hawaii, Me., Mass., Mont., N.H., N. Dak., R.I., S.C., S. Dak., Vt., Virgin Islands, Wyo.	TEX.—D. C.
Reserve Insurance Company, Chicago, Ill.	2,753	All except C.Z., Conn., Guam, N.Y., Puerto Rico, S.C., Virgin Islands.	ILL.—All except C.Z., Conn., Guam, Hawaii, N.Y., Puerto Rico, Virgin Islands.
Resolute Insurance Company, Hartford, Conn.	1,096	All except Alaska, C.Z., Ill., La., Me., N.H., N.Y., Pa., Puerto Rico, R.I., S.C., Vt., Virgin Islands, W. Va., Wis.	R.I.—All except wArk., C.Z., mGa., Guam, Hawaii, La., Me., wMich., nMiss., nwN.Y., N.C., Oreg., Puerto Rico, S.C., S. Dak., weTenn., Utah, Vt., wVa., Virgin Islands, nW. Va., wWis.
Royal Globe Insurance Company, New York, N.Y.	7,239	All except C.Z., Guam, Oreg., Puerto Rico, Virgin Islands.	ILL.—
Royal Indemnity Company, New York, N.Y.	7,567	All	N.Y.—All except Guam, Virgin Islands.
Rural Mutual Insurance Company, Madison, Wis.	737	D.C., Wis	WIS.—D.C.
Safeco Insurance Company of America, Seattle, Wash.	13,858	All except C.Z., Me., Puerto Rico, Vt	WASH.—All except C.Z., Mass., Puerto Rico, Virgin Islands.
Safeguard Insurance Company, New York, N.Y.	2,708	All except Puerto Rico, Virgin Islands	CONN.—All except C.Z., Guam, nMiss., wOkla., Puerto Rico, Virgin Islands, W. Va.
St. Paul Fire and Marine Insurance Company, St. Paul, Minn.	32,478	All except C.Z., Guam	MINN.—All except Guam.
Seaboard Surety Company, New York, N.Y.	3,978	All	N.Y.—All.
Security Insurance Company of Hartford, Hartford, Conn.	4,624	All except C.Z., Guam, Virgin Islands	CONN.—All except Alaska, esCal., C.Z., Guam, Hawaii selll., sIowa, eTenn., Virgin Islands, eWash., sW. Va.
Security Mutual Casualty Company, Chicago, Ill.	693	All except Alaska, C.Z., Conn., Guam, Hawaii, Puerto Rico, S.C., Virgin Islands.	ILL.—D.C.
Security National Insurance Company, Dallas, Tex.	428	Ark., Cal., Colo., Ga., Ind., Kans., Ky., Minn., N. Mex., N. Dak., Okla., S. Dak., Tex., Wash., Wis.	TEX.—All except C.Z., Guam, Mont.
Select Insurance Company, Dallas, Tex.	743	All except Ariz., Ark., C.Z., Conn., Del., Guam, Hawaii, Kans., Ky., La., Me., Md., Mass., N.H., N.Y., N. Dak., Pa., Puerto Rico, R.I., S.C., Tenn., Utah, Va., Virgin Islands, Wis.	TEX.—All except C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
Sentry Indemnity Company, Stevens Point, Wis.	473	All except Alaska, C.Z., Conn., Del., D.C., Guam, Hawaii, Kans., Me., Mass., Mich., Nebr., N.H., N.J., N. Mex., N.Y., Pa., Puerto Rico, R.I., S.C., Utah, Vt., Va., Virgin Islands, W. Va., Wyo.	WIS.—Cal., D.C., msFla., eLa., wWash.
Sentry Insurance a Mutual Company, Stevens Point, Wis.	7,878	All except C.Z., Guam, Puerto Rico, Virgin Islands	WIS.—Cal., D.C., msFla., nGa., nIll., eLa., Me., Mass., Mich., sN.Y., sTex., wWash.
Signal Insurance Company, Los Angeles, Cal.	1,480	Ariz., Cal., Fla., Iowa, Mont., Nev., N. Mex., N.C., Oreg., Utah, Wash.	CAL.—D.C.
South Carolina Insurance Company, Columbia, S.C.	1,550	Ala., Ariz., Cal., Colo., Fla., Ga., Ill., Ind., Iowa, Ky., Md., Mich., Minn., Miss., Mo., Mont., Nebr., Nev., N.Y., N.C., Ohio, Okla., Pa., S.C., Tenn., Tex., Va., Wash. (Reinsurance only in Conn., N.J., and W. Va.)	S.C.—nmAla., D.C., Fla., Ga., N.C., Va.
The Standard Fire Insurance Company, Hartford, Conn.	3,781	All except C.Z., Del., Guam, N.J., Puerto Rico, Virgin Islands.	CONN.—All.
State Automobile Mutual Insurance Company, Columbus, Ohio	3,777	Ala., Fla., Ga., Ind., Ky., Md., Mich., Miss., Mo., N.J., N.C., Ohio, Pa., S.C., Tenn., Va., W. Va.	OHIO—Ala., D.C., Fla., Ga., Ky., Md., Mich., Miss., eMo., N.C., Pa., S.C., Tenn., Va., W. Va.
State Farm Fire and Casualty Company, Bloomington, Ill.	18,962	All except C.Z., Guam, Puerto Rico, Virgin Islands	ILL.—cCal., Colo., D.C., mGa., Md., Minn., nMiss., Mont., wOkla., mPa.
State Surety Company, Des Moines, Iowa	101	Colo., D.C., Iowa, Kans., Minn., Mo., Nebr., S. Dak	IOWA—eArk., Colo., D.C., sFla., Ill., Kans., eLa., wMich., Minn., sMiss., Mo., Nebr., sN.Y., N. Dak., nOhio, wnOkla., S. Dak.
Statesman Insurance Company, Indianapolis, Ind.	263	Ala., D.C., Fla., Ill., Ind., Iowa, Kans., Ky., La., Md., Minn., Miss., Mont., N. Mex., N. Dak., Pa., S. Dak., Tenn.	IND.—Ariz., cCal., Colo., D.C., Ill., nIowa, Kans., eLa., Minn., wMo., Mont., Nebr., N. Mex., N. Dak., nwOkla., wmPa., S. Dak., nesTex., Wyo.
The Stuyvesant Insurance Company, Allentown, Pa.	1,524	All except C.Z., Guam, Virgin Islands	N.Y.—All except Alaska, C.Z., Guam, Hawaii, Virgin Islands.
Summit Insurance Company of New York, Houston, Tex	886	All except Ala., C.Z., Conn., D.C., Guam, Iowa, Kans., Ky., Md., Mich., Miss., Nebr., N.H., Puerto Rico, R.I., S. Dak., Tenn., Tex., Virgin Islands.	N.Y.—Ariz., wArk., nCal., Colo., D.C., Fla., Ga., nIll., sInd., Mass., Minn., Mo., Mont., N.J., N.C., N. Dak., Ohio, nwOkla., wPa., S.C., Utah, eVa., Wyo.
Sun Insurance Company of New York, New York, N.Y.	1,203	All except Ala., Alaska, Ariz., Ark., C.Z., Colo., Fla., Ga., Guam, Hawaii, Idaho, Ind., Kans., Miss., Nebr., Nev., N.C., N. Dak., Puerto Rico., S.C., S. Dak., Utah, Virgin Islands, W. Va.	N.Y.—All except Alaska, C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
Surety Company of the Pacific, Los Angeles, Cal.	78	Cal	CAL.—D.C.
Surety Insurance Company of California, La Habra, Cal.	51	Alaska, Cal., Colo., N. Mex., Tex	CAL.—Alaska, Colo., D.C., N. Mex., Tex
Traders & General Insurance Company, Fort Worth, Tex.	495	Colo., Kans., La., Miss., Mo., N. Mex., Okla., Tex	TEX.—D.C.
Transamerica Insurance Company, Los Angeles, Cal.	10,461	All except Guam	CAL.—All except C.Z., Guam, Virgin Islands.
Transcontinental Insurance Company, Chicago, Ill.	3,172	All except C.Z., Del., Guam, Hawaii, La., Oreg., Virgin Islands.	N.Y.—All except Alaska, C.Z., Del., msGa., Guam Hawaii, La., Miss., Oreg., S.C., Vt., Virgin Islands.
Transport Indemnity Company, Los Angeles, Cal.	886	All except C.Z., Guam, Virgin Islands	CAL.—All except Alaska, C.Z., Guam, eKy., eLa., Nev., nwN.Y., eOkla., Puerto Rico, mTenn., wVa., Virgin Islands, nW. Va.
Transportation Insurance Company, Chicago, Ill.	1,159	All except C.Z., Guam, Hawaii, Puerto Rico., S.C., Virgin Islands.	ILL.—All except Alaska, nCal., C.Z., Conn., sFla., Guam, Hawaii, eKy., Minn., wMo., Nev., N.H., wN.Y., Ohio, ePa., Puerto Rico, S. Dak., Virgin Islands, wWash., nW. Va., Wis.
The Travelers Indemnity Company, Hartford, Conn.	36,400	All	CONN.—All except Guam.

* See footnotes at end of table.

Names of companies and locations of principal executive offices	Underwriting limitations (net limit on any one risk) See footnote (b) (In thousands of dollars)	States and other areas in which licensed to transact surety business. See footnote (c)	State or other area in which incorporated and judicial districts in which process agents have been appointed. (State or other area of incorporation in capitals. Letters preceding names of States indicate judicial districts.) See footnote (d)
The Travelers Indemnity Company of Rhode Island, Hartford, Conn.	2,000	All except C.Z., Guam, La., Oreg.	R.I.—All except C.Z., Guam, eIll., wMo., Puerto Rico, Virgin Islands.
Trinity Universal Insurance Company, Dallas, Tex.	3,414	All except Alaska, C.Z., Conn., Del., Fla., Hawaii, Me., Md., Mass., Mont., Nev., N.H., N.J., N.Y., Puerto Rico, R.I., S.C., Tenn., Utah, Vt., Va., Virgin Islands, W. Va., Wyo.	TEX.—All except Guam.
Tri-State Insurance Company, Tulsa, Okla.	457	All except Alaska, Cal., C.Z., Conn., Del., D.C., Guam, Hawaii, Me., Md., Mass., Mich., Nev., N.H., N.J., N.Y., N.C., Ohio, Oreg., Pa., Puerto Rico, R.I., S.C., Vt., Va., Virgin Islands, W. Va., Wis.	OKLA.—All except Cal., C.Z., Conn., Del., Guam, Hawaii, Me., Md., Mass., Mich., N.H., N.J., N.Y., N.C., Ohio, Oreg., Pa., Puerto Rico, R.I., S.C., Vt., Va., Virgin Islands, W. Va., Wis.
Twin City Fire Insurance Company, Hartford, Conn.	1,101	All except C.Z., Guam, Puerto Rico, Virgin Islands.	MINN.—sCal., Conn., D.C., La., Va.
Unigard Mutual Insurance Company, Seattle, Wash.	7,101	All except C.Z., Guam, Me., Puerto Rico, Virgin Islands.	WASH.—All except Alaska, C.Z., Guam, Hawaii, Mass., Puerto Rico, Virgin Islands.
United Fire & Casualty Company, Cedar Rapids, Iowa.	531	Colo., Ill., Ind., Iowa, Kans., Minn., Mo., Nebr., N. Dak., S. Dak., Wis., Wyo.	IOWA—D.C., nsIll., Minn., Mo., Nebr., S. Dak., Wis.
United Pacific Insurance Company, Philadelphia, Pa.	3,848	All except C.Z., Guam, Puerto Rico, S.C., Virgin Islands.	WASH.—All except C.Z., Guam, Puerto Rico, Virgin Islands.
United States Fidelity and Guaranty Company, Baltimore, Md.	74,636	All except Guam.	MD.—All except Guam.
United States Fire Insurance Company, Morristown, N.J.	14,644	All except C.Z., Guam, N.H.	N.Y.—All except Alaska, C.Z., Guam, Hawaii, Virgin Islands.
Universal Surety Company, Lincoln, Nebr.	341	Ariz., Ark., Colo., Ill., Iowa, Kans., Minn., Mo., Mont., Nebr., N. Mex., N. Dak., Ohio, Okla., S. Dak., Utah, Wash., Wis., Wyo.	NEBR.—Ariz., eArk., Colo., D.C., nIll., Iowa, Kans., Minn., Mo., Mont., N. Mex., N. Dak., nOhio, wOkla., S. Dak., Utah, wWis., Wyo.
Utica Mutual Insurance Company, Utica, N.Y.	3,547	All except C.Z., Guam, Kans., La., Virgin Islands.	N.Y.—All except Alaska, C.Z., Guam, Hawaii, Me., Puerto Rico., Virgin Islands.
Valley Forge Insurance Company, Chicago, Ill.	1,471	All except Alaska, Cal., C.Z., Del., Fla., Guam, Hawaii, Idaho, Kans., Ky., La., Nebr., N.H., N. Mex., N.C., Oreg., Puerto Rico, S. Dak., Tenn., Virgin Islands, Wyo.	PA.—All except Guam, Virgin Islands, Wis.
Vigilant Insurance Company, New York, N.Y.	2,937	All except Alaska, C.Z., Guam, Hawaii, Puerto Rico.	N.Y.—All except Alaska, Guam, Hawaii, Puerto Rico, Virgin Islands.
West American Insurance Company, Hamilton, Ohio	3,182	All except Alaska, C.Z., Conn., Guam, Hawaii, Idaho, Me., Mass., Mont., N.H., Puerto Rico, R.I., S. Dak., Vt., Virgin Islands, W. Va.	CAL.—Ala., Colo., D.C., nsFla., Ga., Ill., Ind., Iowa, Kans., Ky., eLa., Md., Mich., Minn., Mo., Nev., N. Mex., N. Dak., Ohio, nOkla., Oreg., Pa., mTenn., Tex., Utah. Va., Wash., Wis., Wyo.
Westchester Fire Insurance Company, Morristown, N.J.	6,584	All except C.Z., Guam, N.H., Virgin Islands.	N.Y.—All except Alaska, C.Z., Guam, Hawii, Puerto Rico, Virgin Islands.
The Western Casualty and Surety Company, Fort Scott, Kans.	7,608	All except Alaska, C.Z., Conn., Del., Guam, Hawaii, Me., Mass., N.H., N.Y., N.C., Puerto Rico, R.I., Vt., Va., Virgin Islands.	KANS.—All except Guam, Puerto Rico, Virgin Islands.
The Western Fire Insurance Company, Fort Scott, Kans.	4,586	All except Alaska, C.Z., Conn., Del., D.C., Ga., Guam, Hawaii, Idaho, La., Me., Md., Mass., Mont., N.H., N.J., N.C., Oreg., Pa., Puerto Rico, R.I., S.C., Tex., Vt., Va., Virgin Islands, W. Va.	KANS.—All except Guam, Puerto Rico, Virgin Islands.
Western Surety Company, Sioux Falls, S. Dak.	1,640	All except Alaska, C.Z., Guam, Hawaii, N.Y., Puerto Rico, Virgin Islands.	S. DAK.—All except Alaska, C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
Westfield Insurance Company, Westfield Center, Ohio	1,848	All except Ala., Alaska, Ark., C.Z., Conn., Fla., Ga., Guam, Hawaii, La., Me., Miss., Mo., N.H., N. Mex., Puerto Rico, Virgin Islands.	OHIO—All except Alaska, C.Z., Guam, Hawaii, Puerto Rico, Virgin Islands.
Wilshire Insurance Company, Los Angeles, Cal.	315	Ariz., Cal., Colo., Hawaii, Idaho, Iowa, Mont., Nev., N. Mex., Oreg., Utah, Wash.	CAL.—D.C., Idaho, Mont., N. Mex., Oreg., wWash.
Wisconsin Surety Corporation, Madison, Wis.	127	Alaska, Cal., Colo., D.C., Ill., Ind., Iowa, Minn., Mo., Nev., N. Mex., Pa., S. Dak., Tex., Wis.	WIS.—D.C., Iowa, Minn., eMo., wmPa., S. Dak., nTex.
Wolverine Insurance Company, Battle Creek, Mich.	2,700	Ark., Cal., Fla., Ga., Ill., Ind., Iowa, Kans., Mich., Minn., Nebr., N. Mex., N. Dak., Ohio, Pa., S. Dak., Vt., W. Va., Wyo.	MICH.—D.C., Ga., Ill., Ind., Iowa, Minn., Ohio, S. Dak.

* See footnotes at end of table.

[1] Allied Mutual Insurance Company—Name changed to AID Insurance Company (Mutual). (See FEDERAL REGISTER of June 7, 1973 pg. 14972 for details.)

[2] Agricultural Insurance Company—Name changed to American Empire Insurance Company. (See FEDERAL REGISTER of July 19, 1972, pg. 14322 for details.)

[3] Employers Commercial Union Insurance Company—Name changed to Commercial Union Insurance Company. (See FEDERAL REGISTER of December 30, 1972, pg. 28914 for details.)

[4] Southern General Insurance Company—Name changed to First General Insurance Company. (See FEDERAL REGISTER of January 23, 1973, pg. 2223 for details.)

[5] The Home Indemnity Company merged into The Home Insurance Company of New Hampshire, Inc.—Name changed to The Home Indemnity Company, Inc. (See FEDERAL REGISTER of April 17, 1973, pg. 9522 for details.)

[6] New York Guaranty Corporation—Name changed to MGIC Indemnity Corporation. (See FEDERAL REGISTER of November 8, 1972, pg. 23735 for details.)

[7] Jersey Insurance Company of New York—Name changed to Mohawk Insurance Company. (See FEDERAL REGISTER of January 11, 1973, pg. 1287 for details.

[8] Fireman's Fund Insurance Company of Illinois merged with National Surety Corporation and adopted its name. (See FEDERAL REGISTER of March 16, 1973, pg. 7129 for details.)

COMPANIES HOLDING CERTIFICATES OF AUTHORITY FROM THE SECRETARY OF THE TREASURY AS ACCEPTABLE REINSURING COMPANIES UNDER TREASURY CIRCULAR NO. 297, REVISED JANUARY 20, 1972

Name of Companies	Underwriting limitations (net limit on any one risk) [In thousands of dollars]	Judicial Districts in which process agents have been appointed
Accident and Casualty Insurance Company of Winterthur, Switzerland (U.S. Office, New York, N.Y.)	3,443	D.C.
Alliance Assurance Company, Limited, London, England (U.S. Office, New York, N.Y.)	1,311	D.C.
Atlas Assurance Company, Limited, London, England (U.S. Office, New York, N.Y.)	1,458	D.C.
Constellation Reinsurance Company, New York, N.Y	2,594	D.C.
General Accident Fire and Life Assurance Corporation, Limited, Perth, Scotland (U.S. Office, Philadelphia, Pa.)	15,886	D.C.
The London Assurance, London, England (U.S. Office, New York, N.Y.)	2,301	D.C.
The London & Lancashire Insurance Company, Limited, London, England (U.S. Office, New York, N.Y.)	1,050	D.C.
The Marine Insurance Company, Limited, London, England (U.S. Office, New York, N.Y.)	746	D.C.
Metropolitan Fire Assurance Company, Hartford, Conn	727	D.C.
Munich Reinsurance Company, Munich, Germany (U.S. Office, New York, N.Y.)	2,351	D.C.
The Netherlands Insurance Company, Est. 1845, The Hague, Holland (U.S. Office, Keene, N.H.)	937	D.C.
Rochdale Insurance Company, New York, N.Y	469	D.C.
Royal Insurance Company, Limited, Liverpool, England (U.S. Office, New York, N.Y.)	5,333	D.C.
The Sea Insurance Company, Limited, Liverpool, England (U.S. Office, New York, N.Y.)	1,211	D.C.
The Skandia Insurance Company, Stockholm, Sweden (U.S. Office, New York, N.Y.)	2,438	D.C.
Sun Insurance Office, Limited, London, England (U.S. Office, New York, N.Y.)	1,943	D.C.
Swiss Reinsurance Company, Zurich, Switzerland (U.S. Office, New York, N.Y.)	5,788	D.C.
Zurich Insurance Company, Zurich, Switzerland (U.S. Office, Chicago, Ill.)	10,602	D.C.

NOTES

(a) All certificates of authority expire June 30, and are renewable July 1, annually. Companies holding certificates of authority as acceptable sureties on Federal bonds are also acceptable as reinsuring companies.

(b) Treasury requirements do not limit the penal sum of bonds which surety companies may execute. The net retention, however, cannot exceed the underwriting limitation and excess risks must be protected by coinsurance, reinsurance, or other methods in accordance with Treasury Circular 297, Revised January 20, 1972 (31 CFR § 223.10, § 223.11). When excess risks on bonds in favor of the United States are protected by reinsurance, such reinsurance is to be effected by use of a Treasury reinsurance form to be filed with the bond or within 45 days thereafter. Risks in excess of limit fixed herein must be reported for quarter in which they are executed. In protecting such excess, the rating in force on the date of the execution of the risk will govern absolutely. This limit applies until a new rating is established by the Treasury Department.

(c) A surety company must be licensed in the State or other area in which it executes (signs) the bond, but need not be licensed in the State or other area in which the principal resides or where the contract is to be performed (28 Op. Atty. Gen. 127, Dec. 24, 1909; 31 CFR § 223.5(b)). The term "other areas" includes the Canal Zone, District of Columbia, Guam, Puerto Rico, and the Virgin Islands.

(d) Abbreviated capital letters preceding judicial districts indicate State or other area in which the company is incorporated Process agents are required in the following districts: Where principal resides; where obligation is to be performed; and where the bond is returnable or filed. No process agent required in State or other area wherein company is incorporated. Letters "n, s, e, m, c, and w" preceding names of States indicate respectively the Northern, Southern, Eastern, Middle Central, and Western judicial districts of States indicated. If letters do not precede names of States, process agents have been appointed in all judicial districts of such States.

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